

1 HOUSE JOINT RESOLUTION 2

2 46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

3 INTRODUCED BY

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10 A JOINT RESOLUTION

11 PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE
12 CONSTITUTION OF NEW MEXICO TO APPLY THE EXEMPTION FROM PROPERTY
13 TAXATION TO ALL HONORABLY DISCHARGED VETERANS WHO SERVED IN THE
14 UNITED STATES ARMED FORCES.

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16 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

17 Section 1. It is proposed to amend Article 8, Section 5
18 of the constitution of New Mexico to read:

19 "The legislature shall exempt from taxation the property
20 of each head of the family [to] in the amount of two thousand
21 dollars (\$2,000). The legislature shall also exempt from
22 taxation the property, including the community or joint
23 property of husband and wife, of every honorably discharged
24 member of the armed forces of the United States [~~who served in~~
25 ~~such armed forces during any period in which they were or are~~

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1 ~~engaged in armed conflict under orders of the president of the~~
2 ~~United States]~~ and the widow or widower of every such honorably
3 discharged member of the armed forces of the United States, in
4 the sum of [~~two thousand dollars (\$2,000) in tax years prior to~~
5 ~~2003; two thousand five hundred dollars (\$2,500) in 2003]~~ three
6 thousand dollars (\$3,000) in 2004; three thousand five hundred
7 dollars (\$3,500) in 2005; and four thousand dollars (\$4,000) in
8 2006 and each subsequent year. Provided, that in every case
9 where exemption is claimed on the ground of the claimant's
10 having served with the armed forces of the United States as
11 aforesaid, the burden of proving actual and bona fide ownership
12 of such property upon which exemption is claimed, shall be upon
13 the claimant. "

14 Section 2. The amendment proposed by this resolution
15 shall be submitted to the people for their approval or
16 rejection at the next general election or at any special
17 election prior to that date that may be called for that
18 purpose.